First Regular Session - 2021

## IN THE HOUSE OF REPRESENTATIVES

## HOUSE BILL NO. 142

## BY COMMERCE AND HUMAN RESOURCES COMMITTEE

1	AN ACT
2	RELATING TO EMPLOYMENT SECURITY LAW; AMENDING SECTION 72-1304, IDAHO CODE,
3	TO DEFINE A TERM AND TO MAKE TECHNICAL CORRECTIONS; AMENDING SECTION
4	72-1319, IDAHO CODE, TO REVISE A DEFINITION AND TO MAKE TECHNICAL COR-
5	RECTIONS; AMENDING SECTION 72-1328, IDAHO CODE, TO CLARIFY LANGUAGE
6	REGARDING CERTAIN PLANS AND TO MAKE TECHNICAL CORRECTIONS; AMENDING
7	SECTION 72-1366, IDAHO CODE, TO REVISE A PROVISION REGARDING PERSONAL
8	ELIGIBILITY CONDITIONS OF A BENEFIT CLAIMANT, TO REMOVE A PROVISION RE-
9	GARDING A CERTAIN REPORT, AND TO MAKE A TECHNICAL CORRECTION; AND AMEND-
10	ING SECTION 72-1369, IDAHO CODE, TO REVISE A PROVISION REGARDING THE
11	DIRECTOR'S DISCRETION TO COMPROMISE AND TO MAKE TECHNICAL CORRECTIONS.

Be It Enacted by the Legislature of the State of Idaho:

SECTION 1. That Section 72-1304, Idaho Code, be, and the same is hereby amended to read as follows:

72-1304. AGRICULTURAL LABOR. (1) "Agricultural labor" means all services performed:

- (a) On a farm, in the employ of any person in connection with cultivating the soil, or raising or harvesting any agricultural, aquacultural or horticultural commodities, including the raising, shearing, feeding, caring for, training, and management of livestock, bees, fish, poultry, and fur-bearing animals furbearers, and wildlife;
- (b) In the employ of the owner or tenant or other operator of a farm in connection with the operation, management, conservation, improvement, or maintenance of such farm and its tools and equipment, or in salvaging timber or clearing land of brush and other debris left by a hurricane if the major part of such service is performed on a farm;
- (c) In connection with the operation or maintenance of ditches, canals, reservoirs, or waterways not owned or operated for profit and used exclusively for supplying and storing water, at least ninety percent (90%) of which was ultimately delivered for agricultural purposes during the preceding calendar year; and
- (d) In the employ of any farm operator or group of operators, organized or unorganized, in handling, planting, drying, packing, packaging, eviscerating, processing, freezing, grading, storing, or delivering to storage or to market or to a carrier for transportation to market in its unmanufactured state any agricultural, aquacultural or horticultural commodities, if such operator or group, in both the current and preceding calendar years, produced more than one-half (1/2) of the commodities with respect to which such service is performed.

This subsection is not applicable to services performed in commercial canning, freezing, or dehydrating, or in connection with any agricultural,

aquacultural or horticultural commodity after its delivery to a terminal market for distribution for consumption.

- (2) "Custom farming" means "agricultural labor" for the purposes of this chapter.
- (3) "Farm" includes stock, dairy, fish, poultry, fruit, fur-bearing animal furbearer and truck farms, plantations, ranches, nurseries, hatcheries, ranges, greenhouses or other similar structures used primarily for the raising of agricultural, aquacultural or horticultural commodities, and orchards.
- (34) "Unmanufactured state" means retention of its original form and substance.
- (45) "Terminal market" means a place of business to which products are shipped in a sorted, graded, packaged condition, ready for immediate sale.
- SECTION 2. That Section 72-1319, Idaho Code, be, and the same is hereby amended to read as follows:
- 72-1319. ELIGIBLE EMPLOYER. (1) "Eligible employer" means a covered employer who has completed a qualifying period as defined in subsection (2) of this section, and who has filed all payroll reports required, has paid, on or before the cut-off cutoff date, all contributions and penalties due, and has established a record of accumulated contributions in excess of benefits charged to his account. For the purposes of this section, delinquencies of a minor nature may be disregarded if the director is satisfied that such covered employer has acted in good faith and that forfeiture of a reduced taxable wage rate because of such minor delinquency would be inequitable.
- (2) "Qualifying period" shall be the period of three (3) consecutive years ending on the computation date in which, during all of said years, the employer shall be chargeable for benefits under this state law subject to the requirements of this chapter, except, that a new employer shall have a qualifying period of one (1) year ending on the computation date in which, during all of said year, the employer shall be chargeable for benefits under this state law subject to the requirements of this chapter.
- SECTION 3. That Section 72-1328, Idaho Code, be, and the same is hereby amended to read as follows:
  - 72-1328. WAGES. (1) "Wages" shall include:
  - (a) All remuneration for personal services from whatever source, including commissions and bonuses and the cash value of all remuneration in any medium other than cash;
  - (b) All tips received while performing services in covered employment totaling twenty dollars (\$20.00) or more in a month, which are reported in writing to the employer as required under federal law;
  - (c) Any employer contribution under a qualified cash or deferred agreement as defined in 26 U.S.C. 401(k) to the extent such contribution is not included in gross income by reason of 26 U.S.C. 402(a)(8).
  - (2) The term "wages" shall not include:
  - (a) Payments (including any amount paid by an employer for insurance or annuities, or into a fund, to provide for any such payment)<sub> $\tau$ </sub> made to<sub> $\tau$ </sub> or on behalf of<sub> $\tau$ </sub> an individual or any of his dependents under a plan es-

tablished by an employer which that makes provision generally for individuals performing service for him (or for such individuals generally and their dependents) or for a class or classes of such individuals (or for a class or classes of such individuals and their dependents), on account of: (i) sickness or accident disability (but, in the case of payments made to an employee or any of his dependents, this subparagraph shall exclude from the term "wages" only payments which are received under a worker's compensation law), or (ii) medical or hospitalization expenses in connection with sickness or accident disability, or (iii) death;

- (b) Payments on account of sickness or accident disability, or medical or hospitalization expenses in connection with sickness or accident disability, made by an employer to  $\tau$  or on behalf of  $\tau$  an individual performing services for him after the expiration of six (6) calendar months following the last calendar month in which the individual performed services for such employer;
- (c) Payments made by an employer to  $\tau$  or on behalf of  $\tau$  an individual performing services for him or his beneficiary: (i) from or to a trust described in section 401(a) of the Federal Internal Revenue Code which that is exempt from tax under section 501(a) of the Federal Internal Revenue Code at the time of such payment unless such payment is made to an individual performing services for the trust as remuneration for such services and not as a beneficiary of the trust, or (ii) under or to an annuity plan which that, at the time of such payments, is a plan described in section 403(a) of the Federal Internal Revenue Code, or (iii) under a cafeteria plan within the meaning of section 125 of the Federal Internal Revenue Code;
- (d) Payments made by an employer (without deduction from the remuneration of the individual in its employ) of the tax imposed upon an individual in his employ under section 3101 of the Federal Internal Revenue Code; or
- (e) Noncash payments for farm work.

- (3) Any third party which makes making a sickness or accident disability payment, which is not excluded from wages under subsection (2) (a) (i) of this section, shall be treated as the employer with respect to such payment of wages for the purposes of this chapter.
- SECTION 4. That Section 72-1366, Idaho Code, be, and the same is hereby amended to read as follows:
- 72-1366. PERSONAL ELIGIBILITY CONDITIONS. The personal eligibility conditions of a benefit claimant are that:
- (1) The claimant shall have made a claim for benefits and provided all necessary information pertinent to eligibility.
- (2) The claimant shall have registered for work and thereafter reported to a job service office or other agency in a manner prescribed by the director
- (3) The claimant shall have met the minimum wage requirements in his base period as provided in section 72-1367, Idaho Code.
  - (4) (a) During the whole of any week with respect to which he claims benefits or credit to his waiting period, the claimant was:

- (i) Able to work, available for suitable work, and seeking work; provided, however, that no claimant shall be considered ineligible for failure to comply with the provisions of this subsection if:
  - 1. Such failure is due to the a claimant's illness or disability that occurs after he has filed a claim and of not more than four (4) weeks that arises after filing a claim, provided that during such illness or disability, the claimant does not refuse or miss suitable work that would have provided wages greater than one-half (1/2) of the claimant's weekly benefit amount; or
  - 2. Such failure is due to compelling personal circumstances, provided that such failure does not exceed a minor portion of the claimant's workweek and during which time the claimant does not refuse or miss suitable work that would have provided wages greater than one-half (1/2) of the claimant's weekly benefit amount; and
- (ii) Living in a state, territory, or country that is included in the interstate benefit payment plan or that is a party to an agreement with the United States or the director with respect to unemployment insurance.
- (b) If a claimant who is enrolled in an approved job training course pursuant to subsection (8) of this section fails to attend or otherwise participate in the job training course during any week with respect to which he claims benefits or credit to his waiting period, the claimant shall be ineligible for that week if he was not able to work nor available for suitable work, to be determined as follows: The claimant shall be ineligible unless he is making satisfactory progress in the training and his failure to attend or otherwise participate was due to:
  - (i) The claimant's illness or disability that occurred after he had filed a claim and the claimant missed fewer than one-half (1/2) of the classes available to him that week; or
  - (ii) Compelling personal circumstances, provided that the claimant missed fewer than one-half (1/2) of the classes available to him that week.
- (c) A claimant shall not be denied regular unemployment benefits under any provision of this chapter relating to availability for work, active search for work or refusal to accept work, solely because the claimant is seeking only part-time work, if the department determines that a majority of the weeks of work in the claimant's base period were for less than full-time work. For the purpose of this subsection, "seeking only part-time work" is defined as seeking work that has comparable hours to the claimant's part-time work experience in the base period, except that a claimant must be available for at least twenty (20) hours of work per week.
- (5) The claimant's unemployment is not due to the fact that he left his employment voluntarily without good cause connected with his employment, or that he was discharged for misconduct in connection with his employment.
- (6) The claimant's unemployment is not due to his failure without good cause to apply for available suitable work or to accept suitable work when

offered to him. The longer a claimant has been unemployed, the more willing he must be to seek other types of work and accept work at a lower rate of pay.

- (7) In determining whether or not work is suitable for an individual, the degree of risk involved to his health, safety, morals, physical fitness, experience, training, past earnings, length of unemployment and prospects for obtaining local employment in his customary occupation, the distance of the work from his residence, and other pertinent factors shall be considered. No employment shall be deemed suitable and benefits shall not be denied to any otherwise eligible individual for refusing to accept new work or to hold himself available for work under any of the following conditions:
  - (a) If the vacancy of the position offered is due directly to a strike, lockout, or other labor dispute;
  - (b) If the wages, hours, or other conditions of the work offered are below those prevailing for similar work in the locality of the work offered;
  - (c) If, as a condition of being employed, the individual would be required to join a company union or to resign from or refrain from joining any bona fide labor organization.
- (8) No claimant who is otherwise eligible shall be denied benefits for any week due to an inability to comply with the requirements contained in subsections (4) (a) (i) and (6) of this section if:
  - (a) The claimant is a participant in a program sponsored by title I of the workforce innovation and opportunity act (29 U.S.C. 3101 et seq., as amended) and attends a job training course under that program; or
  - (b) The claimant attends a job training course authorized pursuant to the provisions of section 236(a)(1) of the trade act of 1974 or the North American free trade agreement implementation act.
  - (c) The claimant lacks skills to compete in the labor market and attends a job training course with the approval of the director. The director may approve job training courses that meet the following criteria:
    - (i) The purpose of the job training is to teach the claimant skills that will enhance the claimant's opportunities for employment; and
    - (ii) The job training can be completed within two (2) years, except that this requirement may be waived pursuant to rules that the director may prescribe.

This subsection shall apply only if the claimant submits with each claim report a written certification from the training facility that the claimant is attending and satisfactorily completing the job training course. If the claimant fails to attend or otherwise participate in the job training course, it must be determined whether the claimant is able to work and available for suitable work as provided in subsection (4) (b) of this section.

(9) No claimant who is otherwise eligible shall be denied benefits under subsection (5) of this section for leaving employment to attend job training pursuant to subsection (8) of this section, provided that the claimant obtained the employment after enrollment in or during scheduled breaks in the job training course, or that the employment was not suitable. For purposes of this subsection, the term "suitable employment" means work of a substantially equal or higher skill level than the individual's past

employment, and wages for such work are not less than eighty percent (80%) of the average weekly wage in the individual's past employment.

- (10) A claimant shall not be eligible to receive benefits for any week with respect to which it is found that his unemployment is due to a labor dispute; provided, that this subsection shall not apply if it is shown that:
  - (a) The claimant is not participating, financing, aiding, abetting, or directly interested in the labor dispute; and
  - (b) The claimant does not belong to a grade or class of workers with members employed at the premises at which the labor dispute occurs, who are participating in or directly interested in the dispute.
- (11) A claimant shall not be entitled to benefits for any week with respect to which or a part of which he has received or is seeking benefits under an unemployment insurance law of another state or of the United States; provided, that if the appropriate agency of such other state or of the United States shall finally determine that he is not entitled to such unemployment compensation or insurance benefits, he shall not by the provisions of this subsection be denied benefits. For purposes of this section, a law of the United States providing any payments of any type and in any amounts for periods of unemployment due to involuntary unemployment shall be considered an unemployment insurance law of the United States.
- (12) A claimant shall not be entitled to benefits for a period of fifty-two (52) weeks if it is determined that he has willfully made a false statement or willfully failed to report a material fact in order to obtain benefits. The period of disqualification shall commence the week the determination is issued. The claimant shall also be ineligible for waiting week credit and shall repay any sums received for any week for which the claimant received waiting week credit or benefits as a result of having willfully made a false statement or willfully failed to report a material fact. The claimant shall also be ineligible for waiting week credit or benefits for any week in which he owes the department an overpayment, civil penalty, or interest resulting from a determination that he willfully made a false statement or willfully failed to report a material fact.
- (13) A claimant shall not be entitled to benefits if his principal occupation is self-employment.
- (14) A claimant who has been found ineligible for benefits under the provisions of subsection (5), (6), (7) or (9) of this section shall reestablish his eligibility by having obtained bona fide work and received wages therefor in an amount of at least fourteen (14) times his weekly benefit amount.
- (15) Benefits based on service in employment defined in sections 72-1349A and 72-1352 (3), Idaho Code, shall be payable in the same amount, on the same terms and subject to the same conditions as benefits payable on the basis of other service subject to this act.
  - (a) If the services performed during one-half (1/2) or more of any contract period by an individual for an educational institution as defined in section 72-1322B, Idaho Code, are in an instructional, research, or principal administrative capacity, all the services shall be deemed to be in such capacity.
  - (b) If the services performed during less than one-half (1/2) of any contract period by an individual for an educational institution are in

an instructional, research, or principal administrative capacity, none of the service shall be deemed to be in such capacity.

- (c) As used in this section, "contract period" means the entire period for which the individual contracts to perform services, pursuant to the terms of the contract.
- (16) No claimant is eligible to receive benefits in two (2) successive benefit years unless, after the beginning of the first benefit year during which he received benefits, he performed service and earned an amount equal to not less than six (6) times the weekly benefit amount established during the first benefit year.
  - (17) (a) Benefits based on wages earned for services performed in an instructional, research, or principal administrative capacity for an educational institution shall not be paid for any week of unemployment commencing during the period between two (2) successive academic years, or during a similar period between two (2) terms, whether or not successive, or during a period of paid sabbatical leave provided for in the individual's contract, to any individual who performs such services in the first academic year (or term) and has a contract to perform services in any such capacity for any educational institution in the second academic year or term, or has been given reasonable assurance that such a contract will be offered.
  - (b) Benefits based on wages earned for services performed in any other capacity for an educational institution shall not be paid to any individual for any week that commences during a period between two (2) successive school years or terms if the individual performs such services in the first school year or term, and there is a contract or reasonable assurance that the individual will perform such services in the second school year or term. If benefits are denied to any individual under this paragraph and the individual was not offered an opportunity to perform such services for the educational institution for the second academic year or term, the individual shall be entitled to a retroactive payment of benefits for each week for which the individual filed a timely claim for benefits and for which benefits were denied solely by reason of this clause paragraph.
  - (c) With respect to any services described in paragraphs (a) and (b) of this subsection, benefits shall not be paid nor "waiting week" credit given to an individual for wages earned for services for any week that commences during an established and customary vacation period or holiday recess if the individual performed the services in the period immediately before the vacation period or holiday recess, and there is a reasonable assurance the individual will perform such services in the period immediately following such vacation period or holiday recess.
  - (d) With respect to any services described in paragraphs (a) and (b) of this subsection, benefits shall not be payable on the basis of services in any capacities specified in paragraphs (a), (b) and (c) of this subsection to any individual who performed such services in an educational institution while in the employ of an educational service agency. For purposes of this paragraph, the term "educational service agency" means a governmental entity that is established and operated exclusively for

the purpose of providing such services to one (1) or more educational institutions.

- (18) Benefits shall not be payable on the basis of services that substantially consist of participating in sports or athletic events or training or preparing to participate for any week which commences during the period between two (2) successive sport seasons (or similar periods) if the individual performed services in the first season (or similar period) and there is a reasonable assurance that the individual will perform such services in the later of such season (or similar period).
  - (19) (a) Benefits shall not be payable on the basis of services performed by an alien unless the alien was lawfully admitted for permanent residence at the time such services were performed, was lawfully present for purposes of performing such services, or was permanently residing in the United States under color of law at the time the services were performed (including an alien who was lawfully present in the United States as a result of the application of the provisions of sections 207 and 208 or section 212(d) (5) of the immigration and nationality act).
  - (b) Any data or information required of individuals applying for benefits to determine eligibility under this subsection shall be uniformly required from all applicants for benefits.
  - (c) A decision to deny benefits under this subsection must be based on a preponderance of the evidence.
- (20) An individual who has been determined to be likely to exhaust regular benefits and to need reemployment services pursuant to a profiling system established by the director must participate in those reemployment services unless:
  - (a) The individual has completed such services; or
  - (b) There is justifiable cause, as determined by the director, for the claimant's failure to participate in such services.
  - (21) (a) A claimant:

- (i) Who has been assigned to work for one (1) or more customers of a staffing service; and
- (ii) Who, at the time of hire by the staffing service, signed a written notice informing him that completion or termination of an assignment for a customer would not, of itself, terminate the employment relationship with the staffing service;
- will not be considered unemployed upon completion or termination of an assignment until such time as he contacts the staffing service to determine if further suitable work is available. If the claimant:
  - 1. Contacts the staffing service and refuses a suitable work assignment that is offered to him at that time, he will be considered to have voluntarily quit that employment; or
  - 2. Contacts the staffing service and the service does not have a suitable work assignment for him, he will be considered unemployed due to a lack of work; or
  - 3. Accepts new employment without first contacting the staffing service for additional work, he will be considered to have voluntarily quit employment with the staffing service.

- (b) For the purposes of this subsection, the term "staffing service" means any person who assigns individuals to work for its customers and includes, but is not limited to, professional employers as defined in chapter 24, title 44, Idaho Code, and the employers of temporary employees as defined in section 44-2403(7), Idaho Code.
- (22) (a) A claimant who is otherwise eligible for regular benefits as defined in section 72-1367A(1) (e), Idaho Code, shall be eligible for training extension benefits if the department determines that all of the following criteria are met:
  - (i) The claimant is unemployed;

- (ii) The claimant has exhausted all rights to regular unemployment benefits as defined in section 72-1367A(1)(e), Idaho Code, and all rights to extended benefits as defined in section 72-1367A(1)(f), Idaho Code, and all rights to benefits under section 2002 ("increase in unemployment compensation benefits") of division B, title II, the assistance for unemployed workers and struggling families act, of the American recovery and reinvestment act of 2009, public law 111-5, as enacted on February 17, 2009;
- (iii) The claimant is enrolled in a training program approved by the department or in a job training program authorized under the workforce innovation and opportunity act; except that the training program must prepare the claimant for entry into a high-demand occupation if the department determines that the claimant separated from a declining occupation or has been involuntarily and indefinitely separated from employment as a result of a permanent reduction of operations at the claimant's place of employment. For the purposes of this subsection, a "declining occupation" is one where there is a lack of sufficient current demand in the claimant's labor market area for the occupational skills for which the claimant is qualified by training and experience or current physical or mental capacity and the lack of employment opportunities is expected to continue for an extended period of time, or the claimant's occupation is one for which there is a seasonal variation in demand in the labor market and the claimant has no other skills for which there is current demand. For the purposes of this subsection, a "high-demand occupation" is an occupation in a labor market area where work opportunities are available and qualified applicants are lacking as determined by the use of available labor market information;
- (iv) The claimant is making satisfactory progress to complete the training as determined by the department; and
- (v) The claimant is not receiving similar stipends or other training allowances for nontraining costs. For the purposes of this subsection, "similar stipend" means an amount provided under a program with similar aims, such as providing training to increase employability, and in approximately the same amounts.
- (b) The weekly training extension benefit amount shall equal the claimant's weekly benefit amount for the most recent benefit year less any deductible income as determined by the provisions of this chapter.

The total amount of training extension benefits payable to a claimant shall be equal to twenty-six (26) times the claimant's average weekly benefit amount for the most recent benefit year. A claimant who is receiving training extension benefits shall not be denied training extension benefits due to the application of subsections (4)(a)(i) and (6) of this section and an employer's account shall not be charged for training extension benefits paid to the claimant.

SECTION 5. That Section 72-1369, Idaho Code, be, and the same is hereby amended to read as follows:

- 72-1369. OVERPAYMENTS, CIVIL PENALTIES AND INTEREST -- COLLECTION AND WAIVER. (1) Any person who received benefits to which he was not entitled under the provisions of this chapter or under an unemployment insurance law of any state or of the federal government shall be liable to repay the benefits, and the benefits shall, for the purpose of this chapter, be considered to be overpayments.
- (2) Civil penalties. The director shall assess the following monetary penalties for each determination in which the claimant is found to have made a false statement, misrepresentation, or failed to report a material fact to the department:
  - (a) Twenty-five percent (25%) of any resulting overpayment for the first determination;
  - (b) Fifty percent (50%) of any resulting overpayment for the second determination; and
  - (c) One hundred percent (100%) of any resulting overpayment for the third and any subsequent determination.
- (3) Any overpayment, civil penalty and/or interest which that has not been repaid may, in addition to or alternatively to any other method of collection prescribed in this chapter, including the creation of a lien as provided by section 72-1360, Idaho Code, be collected with interest thereon at the rate prescribed in section 72-1360(2), Idaho Code. The director may also file a civil action in the name of the state of Idaho. In bringing such civil actions for the collection of overpayments, penalties and interest, the director shall have all the rights and remedies provided by the laws of this state, and any person adjudged liable in such civil action for any overpayments shall pay the costs of such action. A civil action filed pursuant to this subsection shall be commenced within five (5) years from the date of the final determination establishing liability to repay. Any judgment obtained pursuant to this section shall, upon compliance with the requirements of chapter 19, title 45, Idaho Code, become a lien of the same type, duration and priority as if it were created pursuant to section 72-1360, Idaho Code.
  - (4) Collection of overpayments and civil penalties.
  - (a) Overpayments, other than those resulting from a false statement, misrepresentation, or failure to report a material fact by the claimant, which that have not been repaid or collected, may, at the discretion of the director, be deducted from any future benefits payable to the claimant under the provisions of this chapter. Such overpayments not recovered within five (5) years from the date of the final determination establishing liability to repay may be deemed uncollectible.

- (b) Overpayments resulting from a false statement, misrepresentation, or failure to report a material fact by the claimant which that have not been recovered within eight (8) years from the date of the final determination establishing liability to repay may be deemed uncollectible.
- (c) The civil penalty assessed pursuant to subsection (2) of this section shall be paid as follows:
  - (i) An amount totaling fifteen percent (15%) of the overpayment shall be paid into the employment security fund created in section 72-1346, Idaho Code; and
  - (ii) Any additional amounts collected shall be paid into the employment security administrative and reimbursement fund created in section 72-1348, Idaho Code.
- (5) The director may waive the requirement to repay an overpayment, other than one resulting from a false statement, misrepresentation, or failure to report a material fact by the claimant, and interest thereon, if:
  - (a) The benefit payments were made solely as a result of department error or inadvertence and made to a claimant who could not reasonably have been expected to recognize the error; or
  - (b) Such payments were made solely as a result of an employer misreporting wages earned in a claimant's base period and made to a claimant who could not reasonably have been expected to recognize an error in the wages reported.
- (6) Neither the director nor any of his agents or employees shall be liable for benefits paid to persons not entitled to the same under the provisions of this chapter if it appears that such payments have been made in good faith and that ordinary care and diligence have been used in the determination of the validity of the claim or claims under which such benefits have been paid.
- (7) The director may, in his sole shall have discretion, to compromise any or all of an overpayment, civil penalty in excess of the amount required to be paid into the employment security fund pursuant to subsection (4) (c) of this section, interest, or fifty-two (52) week disqualification assessed under subsections (1) and (2) of this section and section 72-1366(12), Idaho Code, when the director finds it is in the best interest of the department.